

**REMARKS**

Claims 1, 5-21, 24, 26-30 and 32-38 are pending in this application. By this Amendment, claims 1, 5 and 8 are amended and claims 2 and 4 are canceled without prejudice or disclaimer.

Entry of the amendments is proper under 37 C.F.R. §1.116 because the amendments: (1) place the application in condition for allowance; (2) do not raise any new issues requiring further search and/or consideration; and/or (3) place the application in better form for appeal, should an appeal be necessary. More specifically, independent claim 1 is amended to include features of allowable dependent claim 5 (including dependent claims 2 and 4). Thus, no new issues are raised. Entry is thus proper under 37 C.F.R. §1.116.

Applicants gratefully acknowledge the Office Action's indication that claims 9-21, 24, 26-30 and 32-38 are allowed and that claims 5 and 7 contain allowable subject matter. By this Amendment, independent claim 1 is amended to include allowable features of dependent claim 5 (and intermediate dependent claim 4). U.S. Patent 7,012,962 to Cho et al. and U.S. Patent 6,768,775 to Wen et al. do not teach or suggest that the channel coding is performed in units of bytes, and a number of channel coding bytes is computed by an equation, wherein the encoder divides the partition into a plurality of blocks according to a predetermined block size. Thus, independent claim 1 defines patentable subject matter.

Each of the dependent claims depends from one of the independent claims and therefore defines patentable subject matter at least for this reason. In addition, the dependent claims recite features that further and independently distinguish over the applied references.

Reply to Office Action dated January 3, 2007

**CONCLUSION**

In view of the foregoing, it is respectfully submitted that the application is in condition for allowance. Favorable consideration and prompt allowance of claims 1, 5-21, 24, 26-30 and 32-38 are earnestly solicited. If the Examiner believes that any additional changes would place the application in better condition for allowance, the Examiner is invited to contact the undersigned attorney at the telephone number listed below.

To the extent necessary, a petition for an extension of time under 37 C.F.R. 1.136 is hereby made. Please charge any shortage in fees due in connection with the filing of this, concurrent and future replies, including extension of time fees, to Deposit Account 16-0607 and please credit any excess fees to such deposit account.

Respectfully submitted,



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Date: May 2, 2007

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